



**The 2006 Annual Income Tax Seminar  
Today's Key Income Taxation Issues  
7.0 Hours MCLE including 1 Hour Ethics**

**8.0 Hours of CPE Credit**

Friday, June 16, 2006

Golden Gate University

536 Mission Street, 3rd Floor, Room 3201, San Francisco

For more info visit: <http://www.calbar.ca.gov/taxation>



California Certified Public  
Society Accountants

**Presented by:** The Income/Other Taxes Committee of the Taxation Section of the State Bar of California.

**Co-Sponsored by:** The California Society of Certified Public Accountants, San Francisco Chapter, Peninsula Silicon Valley Chapter, Silicon Valley San Jose Chapter, and East Bay Chapter.

## AGENDA

**8:00 a.m. – 8:30 a.m. Registration**

**8:30 a.m. – 8:35 a.m. Greetings**

**8:35 a.m. – 10:05 a.m. International Tax Issues as to Foreign Assets**

A high level overview of the key things to consider when individuals or small U.S. companies invest overseas. Topics to cover will be U.S. anti-avoidance rules, foreign taxes & U.S. Information reporting.

**Jeffrey L. Miller, Esq., PricewaterhouseCoopers, San Francisco**

**10:20 a.m. – 11:50 a.m. IRS and FTB Collection Issues Affecting Small Businesses and Individuals**

The program will cover payment and collection issues affecting small businesses and individuals, including income, corporate, franchise, and payroll taxes. The speakers will discuss the state and federal collection process, including enforced collection, innocent spouse defenses, and the negotiation of the release of liens and levies.

**G. Michelle Ferreira, Esq., Greenberg Traurig LLP, Palo Alto**

**Wendy Abkin, Esq., Sideman & Bancroft, San Francisco**

**Lunch Break      Lunch will be provided**

**12:30 p.m. – 1:30 p.m. How NOT to Handle a Tax Controversy Against the IRS**

This program will be an entertaining talk on what a tax practitioner should NOT do in a tax controversy. It will encompass audits, appeals, trials, and collection matters, and it will also include some good ideas for anyone interested in creating some ethical problems.

**David B. Porter, Esq., Wood & Porter, San Francisco**

**1:45 p.m. – 3:15 p.m. Lurking E-Commerce Taxation Issues**

While talk about e-commerce taxation has diminished in the past few years, issues are "lurking" such as nexus, unreported gains, and ones related to changes in telecommunications. These and other issues will be discussed along with possible solutions.

**Anette Nellen, CPA, Esq., Professor, San Jose State University**

**3:30 p.m. - 5:00 p.m. Tax Aspects of Intellectual Property and the Entertainment Business**

Topics covered will include: cross-border licensing of intellectual property, use of IP holding companies and effective use of treaty networks, recent developments regarding Section 482, and special treatment of "Artists and Athletes" under Tax Treaties, as well as treatment of "behind the camera" talent.

**Joseph K. Fletcher, III, Esq., Holland & Knight LLP, San Francisco**

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*The Section Education and Meeting Services Department of the State Bar of California certifies that this activity has been approved for MCLE credit by The State Bar of California in the amount of 7.0 hours incl. 1 hour of Ethics.*

*Approved legal specialization provider status in taxation law has been obtained. CPA and EA attendance will be verified.*



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Phone: \_\_\_\_\_ Fax # \_\_\_\_\_

**Registration fee:** \$110.00 prepaid. On-site registration \$120.00, on a space available basis.  
**Written materials only:** \$50.00, which includes shipping and handling.  
**Online Registration visit:** <http://www.calbar.ca.gov/taxation>  
**Deadline:** Your form and check, payable to The State Bar of California, or credit card info must be received by 06/09/06.  
**Mail to:** Program Registrations, The State Bar of California, 180 Howard Street, San Francisco, CA 94105-1639.  
**Make Checks payable to:** The State Bar of California.  
**Fax to:** Program Registrations at 415-538-2368. Credit card information is mandatory with faxed registration.  
**Questions:** For registration info., call 415.538.2508. For program content and/or Section info, call 415.538.2580.  
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**Assistance:** For special assistance, call 415.538.2580 or TDD for speech and hearing impaired, call 415-538-2231  
**If you prefer a non-meat lunch,** please check here: \_\_\_\_\_  
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*The Income and Other Taxes Committee of the Taxation Section of the State Bar of California Presents*



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*This Seminar qualifies for 7 hours of MCLE and tax specialization credit for attorneys and 8 hours of continuing professional education credits for certified public accountants and for enrolled agent, including 1 hour of ethics.*

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Taxation Section, Income and Other Tax Committee  
The State Bar of California  
180 Howard Street  
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